

In the Claims

Please amend the claims as follows:

1. **Cancelled**
2. **Cancelled**
3. **Cancelled**
4. **Cancelled**
5. **Cancelled**
6. **(Currently Amended)** The roller assembly of Claim [[4]] 27, wherein the cellular structure comprises polyurethane.
7. **(Cancelled)**
8. **(Currently Amended)** The roller assembly of Claim [[1]] 27, wherein the non-compliant layer has a durometer less than 60 Shore A.
9. **(Currently Amended)** The roller assembly of Claim [[1]] 27, wherein the non-compliant layer has a durometer greater than 35 Shore A.
10. **(Currently Amended)** The roller assembly of Claim [[1]] 27, wherein the non-compliant layer has a durometer greater than 35 Shore A and less than 60 Shore A.
11. **(Currently Amended)** The roller assembly of Claim [[1]] 27, wherein the non-compliant layer includes a metal tube.
12. **(Previously Amended)** The roller assembly of Claim 11, comprising a layer of coefficient of friction enhancing material on the metal tube.

13. **(Currently Amended)** The roller assembly of Claim [[1]], wherein the non-compliant layer comprises a plastic tube.

14. **(Previously Amended)** The roller assembly of Claim 13, comprising a layer of coefficient of friction enhancing material on the plastic tube.

15. - 25. **(Cancelled)**

26 **(Cancelled)**

27 **(New)** A roller for a roller assembly as used in transporting a sheet material, the roller comprising:

- a) a shaft;
- b) a first tire mounted to the shaft, the first tire including
 - i) a compliant core fixed to the shaft for rotation with the shaft, the compliant core composed of an open cell foam and
 - ii) a non compliant outer layer fixed to the core for rotation with the core,
- c) the circumference and diameter of the non compliant outer layer remaining substantially constant as the outer layer rotates against an opposed surface to create the nip; and
- d) the compliant core allowing radial displacement of the outer layer relative to the shaft as the outer layer rotates against an opposed surface.